App F IX 4

Previous References

1944 Misc File No 110-424
Serial Nos 52-53

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos. Two

Part B for March-45

SUBJECT

Re Levy of Octroi on goods received through Railways in ~~Several~~ ~~the~~ Districts of the Agency States

Letter from Kaiser
No 9673 dated 27-3-45
Issues involved

4/4

2199/L

Letter No A3C 118/Misc-45 dt 20.9.45 from the Dy Karim Dist requesting a remedy & seeking orders on the question of preventing smuggling of dutiable articles through Railways

1) The Dy Karim Dist says further it is reported that there is leakage in the recovery of octroi duty on goods which are received through Railways & Steamers - That an order may be passed that the dutiable articles booked as luggage should not be delivered by the Railway authorities to the importers without the permission of a responsible Govt Officer like the Vice-President or the President

2) Thus, the Dy opines, will check the smuggling of goods brought through Railways & seeks orders in the matter

3) The DC's letter is forwarded herewith

4) What are the present rules in the subject ? Pl note with reference to the provisions of the Police Manual.

2/11

5) Orders

The Dy says, "Sometimes the passengers carry dutiable goods along with them as personal luggage and escape from payment of duty at the octroi stations; 2) on other cases, the importers surreptitiously take delivery of the goods ~~out~~ from the stations &

2199/L

will not produce all the goods received for levy of octroi"

6) Regarding the fourth point, nothing beyond the existing practice of inspection at the Railway Stations could be done.

7) As other point regarding the subscription taking delivery of the dutiable goods from the Railways authorities & escaping payment of octroi due on the goods is met clearly by the provisions made in the Municipal Manual Rules 116 to 124

[illegible] with respect to para 4 supra

7/11 This is a general question as opinions of the other Depts may be called for Law may see 7/11/44

Secy 3744 8/11/44 sore,

Law may see 7/11/44

Letter of the G.M Mysore Rly

Ans

8/11

[illegible]

[illegible] 8/11

[illegible]

L 4639/48/9 10 11 Rly 2 - Dc of Distt Excise Officer Mysore Rly. calls for opinion

10/11

Abstract of letters received from the D.C.S & the General Manager, Mysore State Railway, furnishing their opinion on the question of adopting measures for checking the leakage in the Recovery of octroi duty on goods received through Railways

At the instance of the D.C. Kolar Dist, the opinion was called for as stated above

The opinion of all the D.C.S except that of the D.C. Chitaldrug has been received, as also that of the General Manager, Mysore State Railway

All the D.C.S except the Kolar D.C. are in favour of the proposal of the D.C. Kolar Dist to adopt certain measures to check the leakage of octroi on articles received through Railway

The General Manager, M.S.R, is emphatically against the proposal, being fraught with serious difficulties & unworkable, if adopted. He states that (if the proposal were to be adopted) special powers under the law would have to be taken if the Railway is required to deliver parcels, luggage, etc only on permit authorising their delivery. From the Rly Officers Report, Consignees may be goods, parcels, luggage, etc, to obtain such permits or which for their delivery means delay & embarrassment. To the passengers carrying the luggage with them or alighting from the Railway Besides, there seems to be no rule anywhere in India requiring a permit from any Rly authorities for the Consignees, booked by Rail, to be delivered to the Consignee

84/1

Leakage of octroi on goods received through Railway

Confidentially, the General Manager, suggests the strict observing of the provisions laid down in Rule 118, Part II, Municipal Manual, re the deputation of clerks or other executive officials to stations to look into records to find out what dutiable articles are received & to claim the octroi duty from the Consignees. Also, the Municipality wherever traffic justifies it, may have octroi posts established at the roads leading away from the Railway Station & take necessary action to recover the duties & prevent leakage.

Thus, the C.M., A.S.R and the D.C. Kadur are the only officers who oppose, the proposal of the D.C. Kadur Dist. Since the opinion of the C.M. Conservancy is not given from a technical & responsible officer, it seems to carry conviction & may be accepted

Recommended

12/3

The D.C. Kadur has suggested that an order might be passed to the effect that dutiable articles booked as luggage should not be delivered by the Railways to the consignees without the presence of a responsible municipal officer. Rules of the Dept were enumerated therein

All of them except the D.C Kolar have expressed themselves in favour of the above proposal

The General Manager, Mysore Railway who was consulted in the matter has stated that the proposal is unworkable as it would entail considerable delay to consignments and would mean harassment to the public. The Railways have also no control in certain cases especially the parcels which are not charged acc[illegible] to the Commodities the Committee thinks that the Law will also have to be amended giving special powers to the Railway authorities to delivery of the goods only on production of a permit from the Municipal officers the Committee suggests that clerks or other executive officials may be deputed to Railway Stations to look into the records & find out what dutiable articles are received & to take action only from the consignees and that the Municipalities should have octroi gates established at the yards leading out from the Railway Station & take necessary action to receive the duty & prevent leakage The D.C Kolar Dist. Committee

That this is an attempt on the part of the Mills to throw the entire responsibility on the Railways

There is sufficient power under the existing rules as set forth in 118 to 124 particularly note (2) to para 118, of P.R. does Government according to which the consignments need not be checked by the Railways can be checked by the Mill clerks or executive officers All that is required is that this rule should be strictly adhered to

There is much force in what the Several Managers, Mysore Railways has stated in this connection & this opinion may be accepted A copy of this letter may accordingly be sent to the D.C. Kanara Distt in reply to his letter dated 30th Sept 40 with the direction that the rule may be strictly observed. The Several Managers may be requested to issue instructions to his subordinate officers to render every facility to the Municipal Authorities & all the Railway stations in the State to look into the records to find out what chandan articles are imported so that the duty may be claimed from such Consignees

Draft letter is also submitted for approval

Law Secy for
12/8/40

7 Sep

C P 69]

Continuation Sheet | File No / Current No 5884 L | of | Page 1

Agree. Instruction may issue accordingly.

Nov 26 42

16-3-43

Sec

Sec

20 3 65

Cus

21-3-45

Agree

21.3.45

OFFICE OF THE MASTER
FOR L & G & P H
Date 16.3.45
No 711

53 L-9623 — 21-3-45 — 20 Packages Dun

[illegible] others contain instruments

L-9624 Copy to G Navy, Ayr Station By

B

No 456. 118/44-45.
Encl

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT,
CHIKMAGALUR, Dated 20-9-1944.

To

The Secretary to the Government
of His Highness the Maharaja of Mysore
Law Department
BANGALORE

SECY LAW DEPT 21 SEP 1944 GOVT OF MYSORE

2199/L

Sir,

I have the honour to state that some of the municipal councils in this district have brought to my notice that there is leakage in the recovery of octroi duty on goods which are received through railways sometimes the passengers carry dutiable goods along with them as personal luggage and escape from payment of duty at the arriving stations In other cases, the importers surruptiously take delivery of the goods from the stations and will not produce all the goods received for levy of octroi Some restrictions in the delivery of such articles by the railway authorities is therefore necessary as in the case of food grains like rice I suggest that Government may be pleased to pass an order that the dutiable articles booked as luggage should not be delivered by the railway authorities to the importers without the permission of a responsible Municipal Officer like the Vice-President or the President This will evidently check the smuggling of goods brought through railway I request the favour of early orders in the matter

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kadur District

MKN 2

Absent from station

10 Copies, etc.

L4639-48 dt 10-11-44

The D C's of Districts except Kadur Distt, and
The General Manager, Mysore Railways, Mysore

Sir,

I am forwarding herewith a copy of letter No
A3 C 118/44-45 dt 20.9.44 received from
the D.C. Kadur Distt on the question of checking
the leakage of ~~G~~ in the recovery of octroi duty
on goods which are received through Railways.
I am directed to request you to furnish your
opinion in the matter at an early date.

Yours truly

for Dy Sec. to Govt
8/11

2426

/ c.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L4639-48 *Dated Bangalore* 10th November 1944

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore, Law Department.

To

The Deputy Commissioner,
District.

Sir,

In forwarding herewith a copy of letter No.R3.C.118/44-45 dated 20th September 1944 received from the Deputy Commissioner, Kadur District, on the question of adopting measures for checking the leakage in the recovery of octroi duty on goods which are received through Railways, I am directed to request you to furnish your opinion in the matter at an early date.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary to Government,
Law Department.

Copy of letter No.R3.C.118/44-45 dated 20th September 1944 from the Deputy Commissioner, Kadur District:-

I have the honour to state that some of the Municipal Councils in this District have brought to my notice that there is leakage in the recovery of octroi duty on goods which are received through Railways. Some times the passengers carry dutiable goods along with them as personal luggage and escape from payment of duty at the arriving stations. In other cases, the importers surreptitiously take delivery of the goods from the stations and will not produce all the goods received for levy of octroi. Some restrictions in the delivery of such articles by the Railway authorities is therefore necessary as in the case of food grains like rice. I suggest that Government may be pleased to pass an order that the dutiable articles booked as luggage should not be delivered by the Railway authorities to the importers without the permission of a responsible Municipal Officer like the Vice-President or the President. This will evidently check the smuggling of goods brought through Railway. I request the favour of early order in the matter.

---

tvr.

2426

No A5PR97

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT,

Dated Kolar the 18th November 1944

To

The Secretary to Government
of Mysore, Law Department,
B a n g a l o r e

Sir,

With reference to your letter No L 4639-48 dated the 10th instant forwarding a copy of letter No A3 C 118/44-45 dated 20th September 1944 from the Deputy Commissioner, Kadur District on the question of adopting measures for checking the leakage in the recovery of octroi duty on goods which are received through Railways and asking for my onpnion thereon, I have the honour to state as follows -

The Rules now in force which are given in Part II of the Municipal Manual, para 118 to 124 and particularly Note (2) to para 118 appear to be enough provision in the matter if only the Municipal Council will provide for proper check and vigilance I am afraid that the idea of detaining the personal luggage of passengers pending scrutiny by municipal staif will lead to great harassment and will not be vorkable As regards restrictions on the delivery of goods, especially of food grains like rice mentioned as an example in the letter under consideration, the case will not arise so long as food control lasts In general, I am unable to concur with the suggestion made by the Deputy Commissioner, Kadur District I am not in favour of shifting to the Railways a responsibilit, vhich ought mainly to rest on the Municipal Authorities

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar Distt

OFFICE OF THE DEPUTY COMMISSIONER,
Bangalore District

No. M6 2316-102/44-45

Bangalore dated the 29th November 1944

From

Mohammed Ismail Sheriff, Esqr, B A ,
Deputy Commissioner,
Bangalore District,
BANGALORE

To

C. Narayanaswamy Naidu, Esqr, B A , B L.,
Secretary to the Government of Mysore,
Law Department,
BANGALORE.

Sir,

Subject:- Amendment of the Rules for checking the leakage of Octroi on goods received through rail.

With reference to your letter No L 4639-48 dated 10th November 1944 asking for my opinion on the above subject, I have the honour to state that I agree with the opinion expressed by the Deputy Commissioner of Kadur District in the matter The rules may be amended empowering the Railway Officials not to deliver the dutiable goods without the permission of a responsible officer of the Municipality like the President or the Vice President of the Municipality concerned.

I have the honour to be, Sir,
Your most obedient servant,

Msh.

Deputy Commissioner,
Bangalore District.

OFFICE OF THE DEPUTY COMMISSIONER,
Mysore District,
Dated, Mysore, the 5th Dec. 1944.

No. DS. C.1391/44

From

C.M.H. RANAJODHA SINGH, Esq., B.A.,
Deputy Commissioner, Mysore District,
Mysore

3936/C
- 7 DEC 1944

To

C. NARAYANASWAMY NAIDU, Esq., B.A., B.L.,
Legal Remembrancher and Secretary to Government,
Law Department, Bangalore

Sir,

Subject:- Re Checking the leakage of Octroi duty on dutiable goods which are received through Railway

With reference to your letter No L 4639-48 dated the 10th November 44 calling for my opinion on the above subject, I have the honour to state that I concur with the opinion of the Deputy Commissioner, Kadur District. Such a restriction, if enforced, will also prevent the possibilities of creating "Black-market" in respect of controlled articles by some unscrupulous persons

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Mysore District

CSV.

4236/L

From The Office of the Deputy Commissioner
No. L.Dis A5 953/44-45 Mandya District
Dated, Mandya 16th, December 1944

GEN & REV STN-I 22 DEC 1944 L S G

SEOY LAW DEPT GOVT OF MYSORE

To

Narayanaswami Naidu, Esq B A, B L,
Legal Remembrancer & Secretary to Govt
of Mysore, Law Department, Bangalore

Sir,

With reference to your letter No. L 4309 44 dated 10-11-44 calling for my opinion on the suggestion made by the Deputy Commissioner, Kadur District re the measures to be adopted for checking the leakage in the recovery of octroi duty on goods received through Railways, I have the honour to state that as the import of dutiable goods by luggage to the Municipal limits would ordinarily necessitate the luggage being taken to the Municipal office for payment of octroi duty or for taking of a through pass the imposition of a condition that the luggage booked to stations within the municipal limits cannot be taken delivery of without a permit from a responsible officer of the Municipality would not perhaps act as a hardship to the importers.

In this connection the President, Mandya Municipality was consulted as regards the procedure adopted in his Municipality for the recovery of octroi on articles brought by rail as personal luggage His report dated 20-11-44 is enclosed herewith for favour of perusal It is seen therefrom that there has not been much leakage in this Municipality However for the sake of convenience, the suggestion made by the Deputy Commissioner, Kadur District may be

may be desirable in the case of goods on which the octroi leviable is appreciable

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mandya District

KRV/-

C F No 46] **GOVERNMENT OF MYSORE**

No L ML C 1317/44-45 **OFFICE OF THE DEPUTY COMMISSIONER,**
Encls Hassan District

Dated the 24th January 45

To

The Legal Remembrancer &
Law Secretary to Govt. of Mysore,
BANGALORE

Sir,

Re: Measures for checking leakage of Octroi on goods received through Railways ----

With reference to yourletter No L 4639-49 dated 10-11-44 calling for my opinion on the above subject, I have the honour to state that due provision has already been made in Rule 118 of the Municipal Accounts Manual which requires an importer to obtain goods from the Railway after producing the Railway Receipt and invoice stamped with a Municipal Stamp This rule is not being strictly followed It is desirable to enforce this rule in which the Railway authorities should co-operate Municipal Staff have also be be deputed to prevent passengers carrying luggages containing dutiable goods from evading payment I agree with the suggestion of the Deputy Commissioner Kadur District

The existing rule may be ordered to be strictly enforced the Railway authorities being instructed to fully co-operate and to afford facilities on all working days to the Municipal Staff to look into the Railway receipt registers

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Hassan District
25-1-45

MSRM G 61—3500—17 2 41

MYSORE STATE RAILWAY

A COMMUNICATION HOUSED
ADDRESSED TO HIGHNESS MANAGER
MOSARWAMO
BY TITLE NOT BY NAME

TELEGRAPHIC ADDRESS — STATERAIL
TELEPHONE No 395

No M/3580 /F1

Encls

GENERAL MANAGER'S OFFICE

Mysore 29 January

From

THE GENERAL MANAGER

MYSORE STATE RAILWAY

MYSORE

To

The Secretary to the Government
of His Highness the Maharaja of Mysore,
Law Department, Bangalore

Sir,

Re Adoption of measures for checking the leakage in the recovery of Octroi duty on goods which are received through Railways

---

With reference to your letter No L 4639-48 dated 10th November 1944 on the above subject, I have the honour to state that the proposal of the Deputy Commissioner, Kadur District, is that the Government may be pleased to pass an order that dutiable articles booked as luggage should not be delivered by the Railway to the importers, without the permit of a responsible Municipal Officer Special powers under the law will have to be taken if the Railway is required to deliver parcels, luggage, etc only on permits authorising their delivery, from the Municipal Officers

Apart from this, I may point out that the procedure recommended by the Deputy Commissioner entails considerable delay to consignments and that there are serious difficulties in adopting it The Deputy Commissioner refers to articles of luggage, but I presume the permit is to be in cases of luggages, parcels, goods, etc In respect of luggages and parcels, it is not often known what the commodity booked is Parcels unlike goods are not charged according to the commodities and, in many cases, it will not be known to the

Railway

Railway that the contents of parcels or luggages are
Bes , luggages are carried by the passengers with them,
e to be delivered immediately on arrival of the train
he former case, the Railway has no control In the latter
they have to wait for permission from any Municipal
Officer, it will mean delay and inconvenience to the Public,
besides detentions to consignments at Stations As far as I
am aware, there is no rule anywhere in India which require a
permit from any Municipal authorities for the consignments
booked by Rail, to be delivered to the consignees When such
a provision is not necessary in case of other Municipalities,
it is not understood why it is found necessary only in some of
the Municipalities in Kadur District I am not, therefore, in
favour of the proposal of the Deputy Commissioner which, as I
have already submitted, is unworkable

I may in this connection mention that certain Municipalities in the State have arranged to depute Clerks or other executive officials to Stations to look into records to find out what dutiable articles are received and to claim the Octroi duty from the consignees This Department is according full facilities to the Municipal representatives in such cases to look into the records of the Station, etc If the same measures commend themselves to the Municipalities in Kadur District, the same facilities will be accorded to them also by this Department In addition to this, Municipalities, wherever the traffic justifies it, may have Octroi Gates established at the roads leading away from the Railway Station and take necessary action to recover the duties and prevent leakage The remedy seems to me to lie in these directions and not in that of imposing restriction on delivery of consignments booked on the Railway

I have the honour to be,
Sir,
Your most obedient servant,

General Manager

vsk

D C 5]

In reply please refer to—
No A3.C.1433-118/44-45.

OFFICE OF THE DEPUTY COMMISSIONER
KADUR DISTRICT

Dated Chikmagalur 31st January 1945

ENCS

FROM

The *Deputy Commissioner*
Kadur District

The *Secretary to the Government of*
His Highness the Maharaja of Mysore,
Law *Bangalore*

SIR,

Re: Levy of Octroi on goods received through Railways

I have the honour to invite kind reference to this office letter No.A3 C 1433-118/44-45 dated 21-9-44 on the above subject and to request you kindly to intimate the stage at which the matter stands at present.

I have the honour to be,
Sir,
Your most obedient servant,

DEPUTY COMMISSIONER
KADUR DISTRICT.

Tss

5506

SECY LAW
46 C. 1263/44-45
FEB 1945
GOVT OF MYSORE

16th February 1945

To
The Secretary to Government,
Law Department, Bangalore

Sir,

Re - Measures to check the leakage of octroi leviable on goods received through the Railways

With reference to your letter No L 4639-48 dated 10-11-1944 and a reminder thereon, on the above subject I have the honour to statethat there are railway communications to Tumkur, Gubbi and Tiptur The Presidents of these Town Municipalities were request ed to furnish their opinion and re- plies have been received from the Presidents of Gubbi and Tiptur stating that their respective councils are agreeable to the suggestion of the Deputy Commissioner, Kadur District

2 The President, Town Municipal Council, Tumkur has again been requested to expedite his reply in the matter and on its receipt further information in this behalf

will

will be furnished

I have the honor to be,
S i r ,
Your most obedient servant,

For Deputy Commissioner,
Tumkur District

YSK2

23

5787

No A6 C 1263/44-4 Office of the Deputy Commissioner
Tumkur, 3rd March 1945

To

The Secretary to the Govt of Mysore,
Law Dept , Bangalore

Subject - Re measures to check the leakage of octroi leviable on goods received through the Railways

---

Sir,

In continuation of this office letter of even number dated 16-2-45, on the above subject, I have the honor to state that the President, Town Municipal Council, Tumkur states that the procedure proposed by the Deputy Commissioner, Kadur District may be adopted and that an abstract of the invoice registers may also be arranged to be sent regularly by the Railway authorities to the Municipal Office for verification in order to avoid the smuggling of octroiable goods

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District

AD 3/8

C F No 45]

GOVERNMENT OF MYSORE

Tele gra- phone

OFFICE OF
The Deputy Commissioner,
Shimoga District,
S H I M O G A

No A3 C 1111/44-45
Encls

Date 8th March 1945

To

The Secretary to Govern ent,
Law Department,
B A N G A L O R E

Sir

Subject - Adoption of measures for Checking the leakage in the recovery of Octroi duty on goods imported through Railways

With reference to your letter No L-4639-48 dated 10th November 1944 forwarding for my opinion a copy of the Kadur District Deputy Commissioner's letter No A3 C 118/44-45 dated 20-9-1944 on the above subject, I have the honour to state that the Presidents of the marginally noted Municipal Councils who were consulted in the matter state that they are agreeable to the views furnished by the Deputy Commissioner, Kadur District in the matter

I also agree with the views expressed by the Deputy Commissioner, Kadur District in his letter dated 20th September 1944

1) Shimoga Town Municipality
2) Sagar Town Municipality
3) Bhadravathi "
4) Kumsi Minor Municiplaity

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Shimoga District

page 1—2

Levy of octroi on goods received through Railways

PW/ L-9673-ML 110-44 53 Zeppe

To The D.C., Kadur Dist 27/3/44

Sir,

With reference to the correspondence ending with this Office letter no L 7825-38 & 6 2 45- on the above subject, I am directed to forward herewith a copy of letter no M 13580 38 29145- received from the G.M, Mysore State Railway, suggesting certain lines of action in the matter. The suggestions may be kindly adopted & the provisions as laid down in Rule 118, note (2), Part II of the Mysore Municipal Manual, Mercantile adhered to by seeing that the clerks or other executive officials of municipalities are deputed to the Railway Stations to look into the Records & find out what dutiable articles are received & to claim octroi duty from the Consignees.

I am to add that the General Manager, Mysore State Railway, will be requested to allow

necessary
Instructions to his Subordinate Officers to
render every facility to the N.C. Subordi-
nates at all the Railway Stations as
as above
~~the Stick to be put into the Record to~~
~~find out what dutiable articles are~~
~~imported & that the duty may be~~
~~Cleared from such Consignees~~

Thereof

Cir
16/3/45

From Sec. to Govt. of Punjab
No. L-9674 27/3/45 14/3
Memo.
Copy of the above is forwarded w/c to the
~~Deputy~~ Director The G.T.P. Nyn State Railway with Reference
to his letter No. 13580-GT/33 1-45 ~~with a request to furnish~~
~~the report of compliance~~ that with the instructions contained in the
~~above letter~~ may be known issued to the subordinate Employees
Mews of the Rly Deptt in this behalf

From
Sec. to Govt
14/3

28/3/45

page 1-2

26

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L-9673 / III-110-44-53 *Dated, Bangalore* 27th March 1945

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Law Department

To

The Deputy Commissioner,

Kadur District

Sir,

"Levy of octroi on goods received through Railways"

With reference to the correspondence ending with this office letter No L 7325 dated 6th February 1945 on the above subject, I am directed to forward herewith a copy of letter No M 13580 dated 29-1-1945 received from the General Manager, Mysore State Railway, suggesting certain lines of action in the matter The suggestions may be kindly adopted and the provisions as laid down in Rule 118, Note (2) Part II of the Mysore Municipal Accounts Manual strictly adhered to by seeing that clerks or other executive officials of municipalities are deputed to the Railway Stations to look into the Records and find out what dutiable articles arrive received and to claim octroi duty from the consignees

I am to add that the General Manager, Mysore State Rail-

Railway will be requested to issue neecssary instructions to his subordinate officers to render every facility to the Municipal Subordinates at all the Railway Stations as above

I have the honour to be,
Sir,
Your most obedient servant,
Sd C Narayanaswamy Naidu,
Secretary to Government,
Law Department

INS.3.

Memo No L-9674 27/3/46

Copy of the above is forwarded with compliments to the General Manager, Mysore State Railway with reference to his letter No M 13580 dated 29-1-1946 and with the request that suitable instructions may be kindly issued to the Subordinate Officers of the Railway Department in this behalf

By Order,

Secretary to Government
Law Department

INS 3.

page 1 — 2